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ABSTRACT

Smaller residential colleges provide the highest degree of support, i.e., board, room, close student-faculty relationships, large financial aid, extensive cultural programs in music, drama, and athletics for student participation, and those other prerequisites that make the whole life at the small residential college a learning experience. Using data provided by the institutions and additional material obtained from numerous campus visits, this study identifies the support functions and their costs that fit into student, academic, and institutional support classification at five first-rate, independent liberal arts colleges. It provides a synoptical view of the academic year 1973-74. It is basically a fiscal analysis of costs of support operations. Detailed comparative analyses of this information provide the basis for the conclusions and suggestions for possible improvements in economy of operation. Suggestions are a reduction of cost in the following categories: academic administration and personnel development; financial aid for operating funds; physical plant; and community relations. Other possible methods are: a reduction of faculty; an increase in enrollment; and an increase in student financial aid from government sources. (Author/KE)

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A STUDY OF THE SUPPORT OPERATIONS OF INDEPENDENT LIBERAL ARTS COLLEGES

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NATIONAL INSTITUTE OF EDUCATION

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ACADEMY FOR EDUCATIONAL DEVELOPMENT, INC.
October 1975

Today's supreme challenge for higher education is, quite simply, survival. To be or not to be. Many private colleges already have been forced to close their doors. Many more have had to decimate their teaching staffs. Schools of education are graduating teachers for whom no jobs await; the University of Cincinnati had to lay off one-fourth of its teachers to raise the pay of those remaining. Physics, the magic word of the Sputnic era, is having its problems and, sadly, hundreds of Ph.D.'s go begging in vain for assistant instructorships.

Warren Bennis, President
University of Cincinnati

The small private college that rolls with the times will survive.

Terrel H. Bell
U.S. Commissioner of Education

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Assembly of the basic data: Tables A through E

INTRODUCTION

It is generally agreed that support activities as defined in this study are essential and integral parts of the basic values of liberal arts colleges. Although all colleges and universities provide some or most of these support functions, only the smaller residential colleges provide the highest degree of support, i.e., board, room, close student-faculty relationships, large financial aid, extensive cultural programs in music, drama and athletics for student participation, and those other prerequisites which make the whole life at the small residential college a learning experience. This study identifies the support functions and their costs which fit into student, academic, and institutional support classifications at five first-rate, independent liberal arts colleges. Detailed comparative analyses of this information provides the basis for the conclusions and suggestions for possible improvements in economy of operation.

This study provides a synoptic view of the academic year 1973-1974. It is basically a fiscal analysis of costs of support operations. It makes no analysis of the excluded costs which are those of instruction, research, public service, and money transfers between accounts. The more detailed analyses exclude financial aid and auxiliary services although these costs are studied in total. The foregoing exclusions seem necessary if the report is to be sufficiently brief to be of wide-spread usefulness.

Private colleges throughout the United States are facing the problems of an uncertain financial status in the immediate and long range future. These problems result from the difficulties of meeting the

rapidly changing scene because of falling enrollments, a new emphasis on career training, shrinking of governmental support, and inflation.

It has been stated that the cost of support operations at all institutions of higher education is much higher than is generally realized. Frequently the institution may be in or headed for financial difficulty that, if foreseen, might be avoided. Independent liberal arts colleges, in particular, are vulnerable. It is hoped that this study may indicate ways of effecting economies in the support operations.

A key to the success of the project was the complete cooperation given by each of the participating colleges. The writer is indebted for this cooperation and assistance to the following: at Beloit College, President Miller Upton and Comptroller Harold Kuehl; at Colorado College, President Lloyd E. Worner and Provost James H. Stauss; at Grinnell College, former President Glen Leggett, President Richard Turner, Executive Vice President Waldo Walker, and Business Manager Robert Anderson; at Lake Forest College, President Eugene Hotchkiss and Comptroller Theodore Carlus; and at St. Olaf College, President Sidney Rand, Vice President Stanley Ness, and Director of the Computer Center Larry K. Petterson.

The study was funded by a grant from the Lilly Endowment, Inc. to the Academy for Educational Development, Inc. The author expresses his appreciation for the financial support to Dr. James B. Holderman, Vice President for Education at Lilly and to Dr. Alvin C. Eurich, President of the Academy for Educational Development for suggestions and guidance.

PROCEDURES

The Advisory Panel including Presidents Hotchkiss, Leggett, Turner, Rand, and Upton, and Provost Stauss helped the Project Director build the survey design and later reacted to the information acquired and to the conclusions reached. They served throughout as a sounding board and guide.

The Consultant, Dr. John D. Millett, an objective and knowledgeable expert, reviewed the data and assisted in formulating the conclusions and suggestions and in editing this report.

Data provided to the writer by the institutions were supplemented by information obtained in numerous campus visits. Materials obtained included catalogs, brochures, faculty and administrative manuals, budgets, financial reports, computer printouts of expenditures, audit statements, self-study reports, and any other information which would contribute to an understanding of the mission, goals, faculty, student body, operating conditions, and administrative processes of the institution.

The basic study uses the program classification structure proposed by the National Center for Higher Education Management Systems (NCHEMS) as a general guide, although several departures from this classification are made throughout the study. The program classification proposed by the National Association of College and University Business Officers (NACUBO) is also used as a comparison base in the Tables VII and VIII. Each of these classification structures are discussed briefly here.

The original program classification structure published by NCHEMS in January 1972 included the following major program categories:

Primary Programs
1.0 Instruction
2.0 Research
3.0 Public Service

Support Programs
4.0 Academic Support
5.0 Student Service
6.0 Institutional Support
7.0 Independent Operations

Early in 1974 NACUBO published a revised manual on college and university business administration; Part 5 of chis manual proposed a new "functional classification" for financial reporting as follows:

Educational and General Expenditures
Instruction
Research
Public Service
Academic Support
Student Services
Institutional Support
Operation and Maintenance of Plant
Scholarships and Fellowships
Mandatory Transfers
Nonmandatory Transfers
Auxiliary Enterprises
Hospitals
Independent Operations

In February 1975 NCHEMS issued a revised program classification structure that introduced one new category not previously included in the structure: "8.0 Scholarships and Fellowships." Other NCHEMS documents issued in 1974 and 1975 related to an information exchange procedure have shown yet another program category: "9.0 Hospitals."

The principal differences between the NCHEMS and NACUBO classifications of programs and of costs occur in the handling of auxiliary enterprises, including intercollegiate athletics. The NCHEMS structure has included these activities under the program grouping of

student service; the NACUBO structure shows these costs separately. For universities with a medical school and teaching hospital, the NACUBO structure also shows separately the costs of operating the teaching hospital or hospitals. This last factor was of course of no concern in the current study.

This study has been concerned with the costs of the three NCHEMS categories: academic support, student service, institutional support; or the four NACUBO categories: academic support, student service, institutional support, and operation and maintenance of plant.

The study has departed from the NCHEMS program classification structure in the handling of auxiliary enterprise costs, including the costs of intercollegiate athletics. The author believes that these costs are essentially of a profit/loss character and have dimensions quite different from activities classified as educational and general in nature. The usual norm for these activities is to charge prices for service sufficient to meet the costs of operation. Outcome above break-even enhances a net to revenue ratio and thus aids general financial capacity but may have political disadvantages; outcome below break-even is a drain on general financial capacity. Even in an independent residential liberal arts college, the costs of auxiliary enterprises will vary substantially depending upon local circumstances. One college may depend in large measure upon social fraternities and sororities to house students; another college may provide housing for most of its students. Certainly the provision of residential and dining facilities, book stores, and other services have important influences upon the educational environment. But because of differences in arrangements for these services and the scope of their operation, the costs

of auxiliary services have not been included here as support costs, except as inclusions in footnote calculations in several of the tables. The program category of independent operations has not been applicable to these colleges.

The quantitative data of this study are organized and presented in Tables A through E in the Appendix. All tables and charts shown in the text have been prepared from these tables in the Appendix. Non-add quantities are shown in parentheses throughout.

A few words of explanation are in order. Personnel costs as calculated in this study have included all fringe benefits. They have also included the wages of part-time student help. The colleges reported an F.T.E. support staffing, divided between exempt and non-exempt. The exempt group consisted principally of professional personnel; the non-exempt group consisted of clerical, skilled craftsmen, laborer and student personnel.

Library acquisition costs included the expense of periodical subscriptions and of all binding.

Where a college indicated no costs for museums, galleries, and visual aids, this circumstance meant either that there were no such expenditures or that these expenditures could not be separated from direct instructional costs. The expense of computer service properly should be divided between academic support for that part of the service devoted to instruction of students and institutional support for that part of the service devoted to administrative operations. Such a distribution of costs was not feasible in some instances.

In a liberal arts college the sub-category of Academic Administration and Personnel Development within the program category of academic support has very little meaning. It proved impossible to separate such costs from departmental instruction on the one hand or from institutional support on the other hand. The academic dean was included in this category. Because equipment expenditures were usually budgeted and reported on a college-wide basis, these costs were also shown as academic support, although a better representation of these expenditures would have been to divide these between primary programs and support programs. Institutional research was also included in academic support.

Within the program category of student service, the college pastor was assigned to student cultural activities or to counseling and guidance, depending upon the principal contribution of this officer as described by the college itself. The expenditures for Deans of Men and Women were similarly distributed. The item of financial aid referred only to the expense of the administrative office and not to the costs of the grants or awards themselves. Where "financial aid" has been included in the footnotes of the Appendix tables, the amounts shown are those coming from the unrestricted as distinct from the restricted income of the college.

Debt service expenditures for educational and general physical facilities, if any, were excluded from the calculations.

Grounds maintenance was included in the category of operation and maintenance of plant.

Faculty-staff services involved primarily the printing or duplicating of class-room materials, with the costs of college publications shown separately.

THE ANALYSES

The analyses of support cost data presented herein are indicative of the kinds of information and of conclusions available to the academic administrator. These analyses are by no means exhaustive. Still further analysis of these data might be undertaken.

The principal usefulness of this study will be found by college administrators in comparing the values of their own institutions with those shown in the various tables. Each administrator will necessarily find somewhat different items of particular interest.

Table I displays the comparison of the category costs obtained from Tables A through E. The bottom line of this table shows that the colleges spent about half their budget on support programs including auxiliary services and financial aid. The average column shows that auxiliary services cost 6.1% (44.8% - 38.7%) and that financial aid from current operating budgets costs 7.6% (52.4% - 44.8%).

Figure 1 shows graphically the variation in support costs as a function of enrollment. Total support and institutional support are essentially straight lines and increase in direct proportion to increases in enrollment. Academic support and student service each increase with enrollment to about 1800 students and thereafter remain about constant. Of course, these data represent too few instances from which to draw firm conclusions, but it would appear safe to suggest that the items going into these two categories, once established, can accommodate a large (at least 50%) increase in student body without further costs.

DOLLARS SPENT FOR SUPPORT OPERATIONS - TABLE I

NO.	TITLE	College A	College B	College C	College D	College E	Average
4.1	Libraries	190848	243900	213577	287347	344383	256011
	Acquisitions	(56984)	(88709)	(94500)	(102270)	(121731)	(92838)
4.2	Museums & Galleries	-	5228	33530	-	-	7752
4.3	Visual Aids	-	-	16637	35170	-	10361
4.4	Computers	64740	61488	63726	111287	134162	87080
4.5	Ancillary Support	42261	25446	33755	64774	26166	38480
4.6	Acad.Adm. & Pers. Dev.	191370	173576	394784	409135	426403	319053
4.7	Educational Research	5071	7219	16199	7100	26855	12489
4.0	ACADEMIC SUPPORT	(494290)	(516857)	(772008)	(914783)	(957969)	(731181)
5.1	Social & Cultural Dev.	157639	281324	260731	291433	213206	240867
5.2	Supplement. Educ. Serv.	1050	9278	1995	516	4534	3475
5.3	Counseling & Guidance	77714	50950	119047	122958	171983	108530
5.4	Financial Aid	29507	13205	20482	10580	20559	18867
5.5	Student Support	114652	75857	11323	142599	134718	95830
5.0	STUDENT SERVICE	(380562)	(430614)	(413578)	(568086)	(545000)	(467568)
6.1	Executive Mgmt.	98328	124070	241952 *	130799	154629	149956
6.2	Fiscal Operations	137810	132569	169443	160688	199195	159941
6.3	Gen. Adm. Services	160327	149259	178704	141683	246694	175333
6.4	Logistical Services	128825	142253	226948	183442	194261	175146
6.5	Physical Plant	616481	799047	728988	836872	1644403	925158
6.6	Fac. & Staff Services	93666	120443	188498	142365	87650	126524
	Publications	-	(54897)	(75853)	(15796)	(46639)	(38837)
6.7	Community Relations	226075	263396	335807	282807	446982	311013
6.0	INSTITUTIONAL SUPPORT	(1461512)	(1731637)	(2070340)	(1878656)	(2973814)	(2023072)
	TOTAL SUPPORT PROGRAMS **	$2336364	$2678508	$3256126	$3361525	$4476783	$3221861
	% of Total Spent	43.4%	35.8%	39.4%	38.1%	36.8%	38.7%
	(1) Inc. dormatories and book store	$2657869	$3077382	$3789767	$4041854	$5234545	$3760283
	% of Total Spent	48.2%	41.1%	45.8%	45.8%	43.0%	44.8%
	(2)If Financial Aid from current funds are added	$3195972	$3651243	$4490651	$4574259	$5962824	$4375190
	% of Total Spent	57.9%	49.0%	54.3%	52%	49%	52.4%

* - Includes added administrative staff in transition during reorganization

** - Not including debt service, auxiliary services and financial aids

FIGURE 1

SUPPORT COSTS
(From Table 1)

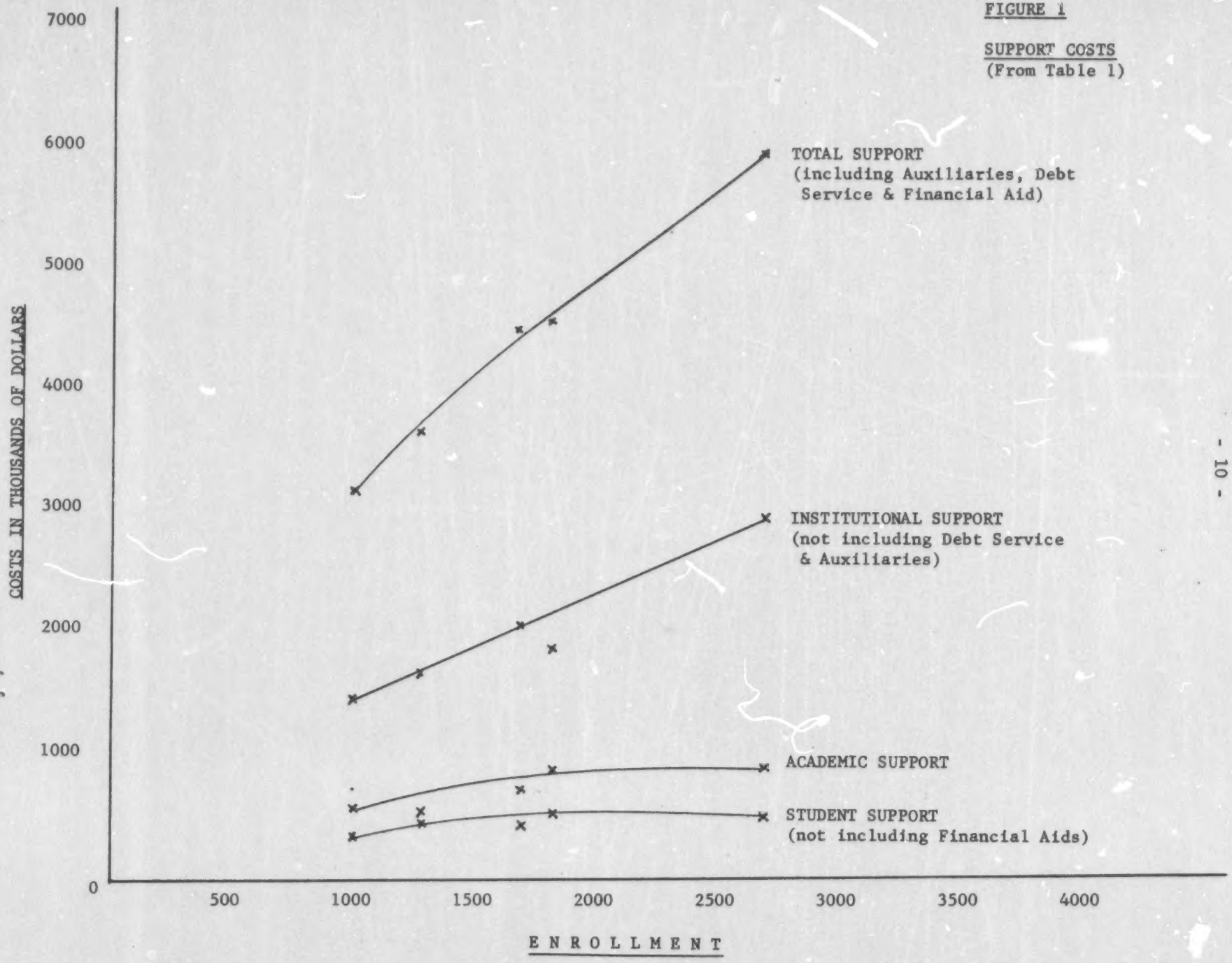


Table II is obtained by dividing the values of Table I by the enrollments in the respective colleges. The enrollment figures used were the average full time enrollment for the year 1973-1974 including off-campus students registered for credit and for whom tuition was collected. The number was obtained by adding to all full time students those who were less than full time reduced to the full time equivalent based on the college's definition of full time equivalent students.

Table II shows that the smallest college spent less for academic support per student than the second largest. Examination of the items in the academic support category shows the similarities of expenditures per student for libraries ($129-$194); three colleges spent exactly the same amount per student for library acquisitions ($57). One college spent 4 times as much per student for ancillary support as another in the group.

College B's counseling and guidance costs were much the lowest of the five schools ($40 vs. $64 average), while College A's cost of the Financial Aid Office was much higher than the others ($30 vs. $13 average). The low physical plant costs of College C ($437 vs. $555 average) may be partially due to its policy of charging departments for plumbing, carpentry, and painting. This would partially account for the academic administration and personnel development item for College C being the highest of the five schools ($236 vs. $191 average).

The results of Table II are shown graphically in Figure 2. Curves 4 and 5 show that academic support and student service costs per student each drop uniformly as the enrollment increases. Curves 2 and 3 drop

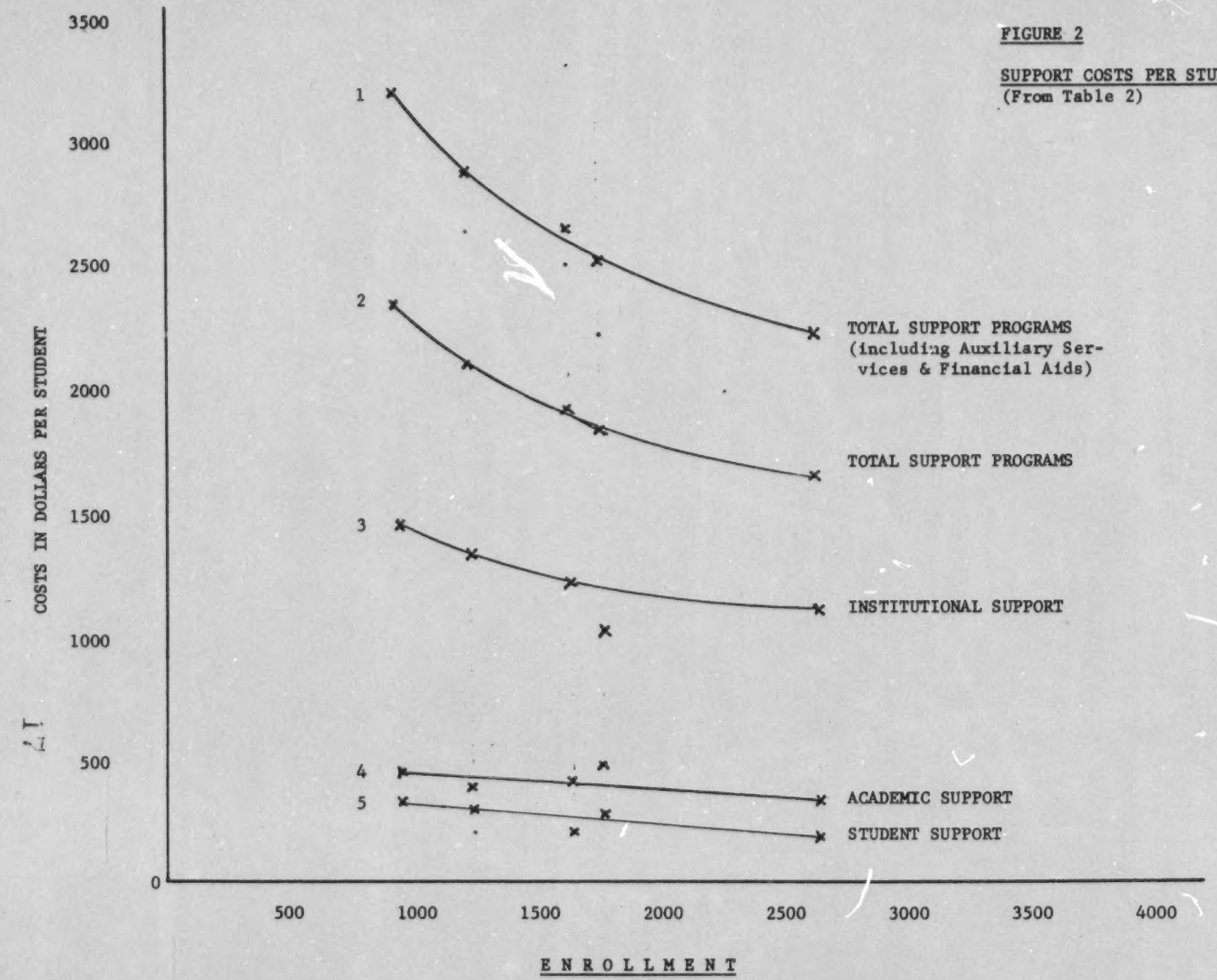
DOLLARS SPENT FOR SUPPORT OPERATIONS PER STUDENT - TABLE II

NO.	TITLE	College A	College B	College C	College D	College E	Average
4.1	Libraries	193	194	128	159	129	161
	Acquisitions	(57)	(71)	(57)	(57)	(46)	(58)
4.2	Museums & Galleries	--	4	20	--	--	5
4.3	Visual Aids	--	--	10	20	--	6
4.4	Computers	65	49	38	62	50	53
4.5	Ancillary Support	43	20	20	36	10	26
4.6	Acad. Adm. & Pers. Dev.	193	140	236	227	160	191
4.7	Educational Research	5	6	10	4	10	7
4.0	ACADEMIC SUPPORT	(499)	(412)	(462)	(508)	(359)	(449)
5.1	Social & Cultural Dev.	159	224	156	162	80	156
5.2	Supplement. Educ. Serv.	1	7	1	1	2	2
5.3	Counseling & Guidance	78	40	71	68	65	64
5.4	Fin. Aid College Cost	30	10	12	6	8	13
5.5	Student Support	116	60	7	79	51	63
5.0	STUDENT SERVICE	(384)	(341)	(247)	(316)	(206)	(298)
6.1	Executive Management	99	97	145*	76	58	95
6.2	Fiscal Operations	139	105	101	89	75	102
6.3	Gen. Adm. Services	162	119	107	79	93	112
6.4	Logistical Services	130	113	136	102	73	111
6.5	Physical Plant	622	635	437	464	617	555
6.6	Fac. & Staff Services	94	96	113	79	33	83
	Publications	N/A	(44)	(45)	(9)	(17)	(23)
6.7	Community Relations	228	209	201	157	168	193
6.0	INSTITUTIONAL SUPPORT	(1474)	(1374)	(1240)	(1046)	(1117)	(1251)
	TOTAL SUPPORT PROGRAMS (not including debt service, auxiliary services and financial aids)	$2357	$2127	$1949	$1870	$1682	$1997
	(1) including dormatories & bookstore	$2682	$2446	$2269	$2242	$1965	$2321
	(2) if financial aids are added	$3225	$2902	$2689	$2537	$2258	$2718

* - See Footnote Table I

FIGURE 2

SUPPORT COSTS PER STUDENT
(From Table 2)



rapidly until the enrollment reaches about 1800, where the drop is more gradual. Curve 1 is the graph of the bottom line values of Table II.

Table III shows the support costs per student as a percent of total per student cost. Note the average column for the five colleges; faculty compensation (34.47%) is slightly over 1/3 of total per student cost; while basic support programs (38.93%) are almost 2/5 of total costs. If auxiliary enterprises and financial aid are included, the support programs cost over 1/2 of the total. Also physical plant (10.83%) costs exceed all academic support (8.79%). One might seek savings in the larger support categories of academic administration and personnel development (3.8%); in social and cultural development (3%); in physical plant (10.83%); and in 6.7 community relations (3.76%). Reductions of these items by 10 percent, however, would result in overall budget savings of only 2.14 percent.

Table IV shows many interesting comparisons of expenditures, ratios, and numbers among the colleges. The first line lists the total expenditures used in determining the derived numbers in all of the tables. Lines 6 and 7 record the basic enrollment and number of faculty for the year under study, 1973-74. The college with the smallest enrollment (991) maintained the smallest Student/Faculty ratio (11.13). It would require 126 more students to reach the average Student/Faculty ratio of 12.55. More will be said about this in the discussion of Table V.

The cost of telephones is a very substantial item. This item has increased materially when institutions have moved from their own switchboard to Centrex.

PER CENT OF TOTAL EXPENDITURES PER STUDENT - TABLE III

NO.	TITLE	College A	College B	College C	College D	College E	Average
4.1	Libraries	3.47	3.26	2.73	3.25	2.82	3.10
	Acquisitions	(1.02)	(1.19)	(1.21)	(1.17)	(1.00)	(1.12)
4.2	Museums & Galleries	-	.07	.43	-	-	.10
4.3	Audi-Visual Aids	-	-	.21	.41	-	.12
4.4	Computers	1.17	.82	.81	1.27	1.09	1.03
4.5	Ancillary Support	.78	.34	.43	.74	.22	.50
4.6	Acad. Adm. & Pers. Dev.	3.47	2.35	5.03	4.64	3.50	3.80
4.7	Course & Curricula Dev.	.09	.10	.21	.08	.22	.14
4.0	ACADEMIC SUPPORT	(8.98)	(6.94)	(9.85)	(10.39)	(7.85)	(8.79)
5.1	Social & Cultural Dev.	2.86	3.77	3.32	3.31	1.75	3.00
5.2	Supplement. Educ. Serv.	.02	.12	.01	.02	.04	.04
5.3	Counseling & Guidance	1.40	.67	1.51	1.39	1.42	1.28
5.4	Financial Aids	.54	.17	.26	.12	.17	.25
5.5	Student Support	2.08	1.00	.15	1.62	1.12	1.19
5.0	STUDENT SERVICE	(6.90)	(5.73)	(5.25)	(6.46)	(4.50)	(5.76)
6.1	Executive Mgmt.	1.78	1.63	3.09	1.55	1.27	1.86
6.2	Fiscal Operations	2.50	1.76	2.15	1.82	1.64	1.97
6.3	Gen. Adm. Services	2.91	2.00	2.28	1.62	2.03	2.17
6.4	Logistical Services	2.34	1.90	2.90	2.09	1.60	2.17
6.5	Physical Plant	11.18	10.68	9.31	9.49	13.50	10.83
6.6	Fac. & Staff Services	1.69	1.61	2.41	1.62	.72	1.61
6.7	Community Relations	4.10	3.51	4.28	3.21	3.68	3.76
6.0	INSTITUTIONAL SUPPORT	(26.50)	(23.09)	(26.42)	(21.40)	(24.44)	(24.37)
4+5+6	SUPPORT PROGRAMS (not including debt service, auxiliary services and financial aids)	(42.38)	(35.76)	(41.48)	(38.26)	(36.79)	(38.93)
	Faculty Salaries	24.53	22.17	21.59	22.24	22.04	22.51
	Faculty Fringes	5.02	4.04	4.63	3.30	3.42	4.08
	Acad. Related costs	28.07	38.03	32.30	36.20	37.75	34.47
1+2+3	BASIC ACAD. PROGRAM	(57.62)	(64.24)	(58.52)	(61.74)	(63.21)	(61.07)
	TOTAL	100.00	100.00	100.00	100.00	100.00	100.00
	SUPPORT PROGRAMS						
	(1) including auxiliary Services	(48.21)	(41.13)	(48.33)	(45.87)	(43.00)	(45.31)
	(2) if financial aids are included	(57.97)	(48.80)	(57.29)	(51.90)	(48.98)	(52.99)

Printing and duplicating and publications are costly items where the institutions may look for savings.

Security costs vary widely and are both a sign of the times and a function of the college location: small town or industrial center.

Debt service and interest paid varied so widely that their inclusion in the support categories would have distorted the comparisons. Some of the colleges met only the contractual requirements for the year, while others paid all they could afford in order to reduce the requirements for future years.

The line for Financial Aid/Operating Funds show how this item burdens the operating budget. Note that from 5.5 percent to nearly 10 percent of these college's total operating budgets had to be spent for student financial assistance. This points up the critical need for more governmental student aid as an important way to support the private colleges. These colleges simply should not have to use their very limited operating funds for this purpose.

The costs of faculty salaries and fringe benefits indicate that these colleges are maintaining a competitive position in the market place.

The breakdown of total costs per student shown in Table IV and in Figure 3 is very instructive. The sum of faculty salaries, fringe benefits, and academic related programs constitutes the basic academic program which added to the total support program is equal to the total cost per student. Referring to the Average block, we find that support costs exceed one-half of the total; faculty compensation exceeds

SELECTED COMPARISONS - TABLE IV - page 1

	College A	College B	College C	College D	College E	Average
Total Expenditures	5512941	7480783	7839543 (1)	8813343	12171304	8363583
Support Programs, including Auxiliary services & financial aid from operations	3195972	3651243	4490651	4574259	5962824	4375190
% for Support	57.9%	49%	54.3%	52%	49%	52.44%
Enrollment, FTE	991	1258	1670	1803	2664	1677
Faculty, FTE	89	109	118	142	201	131.8
Student-Faculty Ratio	11.13	11.54	14.15	12.70	13.25	12.55
Support Cost per Faculty	35910	33498	38056	32213	28394	33614
Total Cost per Student	5563	5947	4694	4888	4569	5132
Total Cost per Faculty	61943	68631	66437	62066	60554	63926
Telephones	45822	77834	81924	92952	42374	68181
Heat, Elec. & Water	344183	244272	255325	245411	930838	404006
Printing & Duplicating	93666	95310	160635	129604	87650	113373
Publications	--	54897	75853	16796	46637	48545
Alumni Office	48884	51114	34058	39195	52081	45066
Athletics	81203	36080	32246	174516	50358	74881
Security	57883	2935	116817	55602	N/A	58309
Debt Service	252163	586842	375284	168507	331677	342895
Support Personnel Cost	1509434	1638032	1646093	1645516	2463624	1782540
% of Total Support Cost	47%	45%	37%	36%	41%	41.2%
Fin.Aid/Operating Funds	538103	513755	700884 (1)	487319	728838	593780
% of Total Cost	9.8%	6.9%	8.9%	5.5%	6.0%	7.42%
Faculty Salaries	1352468	1658289	1692883	1960305	2682114	1869212
Fac. Fringe Benefits	276677	302329	362600	291103	415657	329673
% of Fac. Salaries	20.45%	18.2%	21.4%	15.0%	15.5%	18.11%
Ave. Fac. Salary	15196	15214	14346	14850	14343	14790
Fringe Value	3109	2769	3070	2227	2223	2680
Total Compensation	18305	17983	17416	17077	16566	17470
Per Month	1525	1498	1451	1423	1380	1456

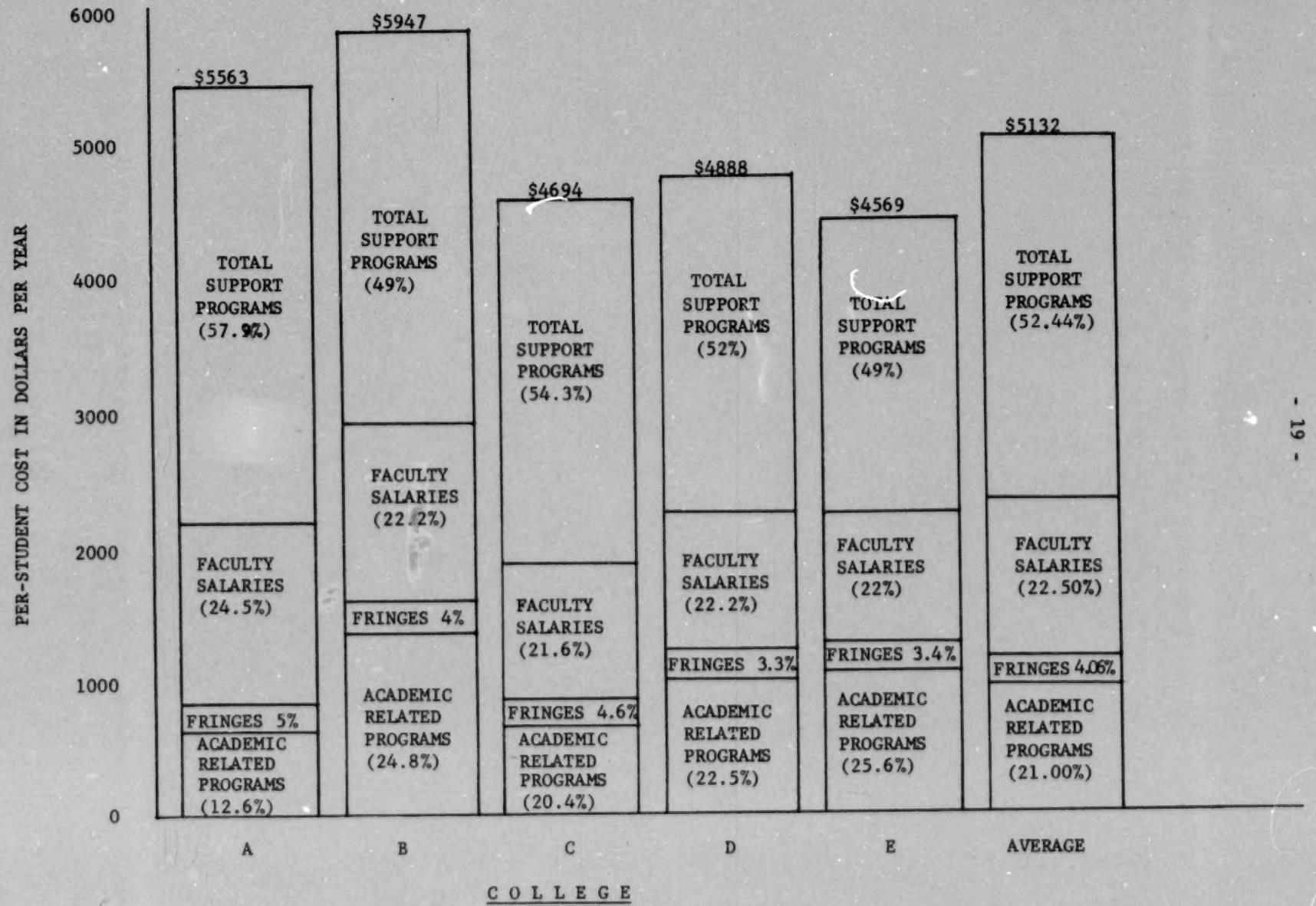
(1) Includes $612,560 of tuition grants as financial aids

SELECTED COMPARISONS - TABLE IV - page 2

	College A	College B	College C	College D	College E	Average
Total Expended	5512941	7480783	7839543[1]	8813343	12171304	8363583
Per student	5563	5947	4694	4888	4569	5132
Support Programs	3195972	3651243	4490651	4574259	5962824	4375190
Per student	3225	2902	2689	2537	2238	2718
Basic Acad. Programs	2316969	3829540	3322549	4239084	6208480	3983324
Per student	2338	3045	1990	2351	2330	2411
Faculty Salaries	1352468	1658289	1692883	1960305	2682114	1869211
Per student	1365	1319	1014	1087	1007	1158
Faculty Fringes	276677	302329	362600	291103	415657	329673
Per student	279	240	217	161	156	211
Acad. Related Costs	687824	1868922	1267066	1987676	3110709	1784439
Per student	694	1486	759	1103	1168	1042
Exempt Personnel						
Category 4.0	8.5	11.0	16.5	14.7	11.32	12.4
" 5.0	14.0	21.0	13.0	18.7	19.83	17.3
" 6.0	21.5	10.0	28.0	24.0	27.00	22.1
Total	44.0	42.0	57.5	57.4	58.15	51.8
NonExempt Personnel						
Category 4.0	10.0	8.6	18.5	18.6	11.62	13.5
" 5.0	21.0	11.1	33.0	22.7	79.25	33.4
" 6.0	46.0	25.9	62.0	105.7	132.30	74.4
Total	77.0	45.6	113.5	147.0	223.17	121.3
Non Faculty Total	121.0	87.6	171.0	204.4	281.32	173.1
Students/Non faculty staff	8.19	14.36	9.76	8.83	9.48	10.12
Non Faculty/Faculty	1.36	0.80	1.44	1.44	1.40	1.29

FIGURE 3

BREAKDOWN OF TOTAL COSTS PER STUDENT BY COLLEGE



one-quarter; while academic related costs vary from one-eighth to one-quarter, averaging about one-fifth. If savings are sought, one would naturally look for them in the support categories.

The bottom line of Table IV shows that an average of one-third non-faculty support staff is required for each faculty in this type of institution.

Table V contains an interesting comparison of budget savings by increasing enrollment versus reduction in faculty. Referring to C, we find that savings by reducing the number of faculty is only 38 percent (1/2.6) as effective in balancing the budget as by increasing the enrollment. These particular figures, of course, apply only to the specific data in the example. The principle is probably valid for other situations.

D shows that the tuition of 5.54 students is required to compensate for one faculty member. This item says nothing about all other costs in addition to faculty compensation.

And finally E points out that an average college subsidy of $1030 must be available for each student enrolled. The student is paying about 80 percent ($4102/$5132) of the cost of his education.

Here is a large part of the dilemma of the private colleges. Their contributions are needed by society but society isn't paying its fair share of the costs.

Table VI indicates potential budget savings if a college would operate on the sum of the minimum percentage expenditures in every category of expense. Obviously no college could do this and

SOME BUDGET COMPUTATIONS - TABLE V

		College A	College B	College C	College D	College E	Average
Savings in dollars if faculty were reduced to produce Stud./Fac. = 14.75							
	Avg. Fac. Sal. + Fringe	18305	17983	17416	17077	16566	17469
A.	Faculty Reduction	22=25%	23=21%	5=4%	20=14%	20=10%	18=14.8%
	Savings in Dollars	402710	413609	87080	348320	331320	316608
	Savings in % of Total	7.3%	5.5%	1.1%	3.9%	2.7%	4.1%
Increase in dollars if students were added to produce Stud./Fac. = 14.75							
	Avg. Tuition	3150	3125	3100	2800	3600	3155
B.	Added Students	321=32%	350=27%	70=4%	291=16%	300=11.3%	266=18%
	Additional Income	1011150	1093750	217000	814800	1080000	843340
	Increased Budget	18.3%	14.6%	2.7%	9.2%	8.9%	10.7%

C. Correcting Stud./Fac. ratio to 14.75 by adding students is 2.6 times as effective economically as cutting faculty.

D. Average faculty compensation is $17,469
Average tuition is $ 3,155
Tuition of 5.54 students required to pay one faculty salary

E.

College	Total spent by College per student	Total collected from student	College subsidy per student
A	5563	4523	1040
B	5947	4270	1677
C	4694	4260	434
D	4888	3800	1088
E	4569	3655	914
Average	5132	4102	1030

COMPARISON OF MINIMUM EXPENDITURES BY ONE OF COLLEGES
WITH THE AVERAGE IN PER CENT OF TOTAL EXPENDITURES
PER STUDENT - TABLE VI

NO.	TITLE	Minimum %	Average %
4.1	Libraries	2.82	3.10
4.2	Museums & Galleries	0	0.10
4.3	Audio-Visual Aids	0	0.12
4.4	Computers	0.81	1.03
4.5	Ancillary Support	0.22	0.50
4.6	Acad. Adm. & Pers. Dev.	2.35	3.80
4.7	Course & Curricula Dev.	0.08	0.14
4.0	ACADEMIC SUPPORT	(6.28)	(8.79)
5.1	Social & Cultural Dev.	1.75	3.00
5.2	Supplement. Educ. Serv.	0.01	0.04
5.3	Counseling & Guidance	0.67	1.28
5.4	Financial Aids	0.12	0.25
5.5	Student Support	0.15	1.19
5.0	STUDENT SERVICE	(2.70)	(5.76)
6.1	Executive Mgmt.	1.27	1.86
6.2	Fiscal Operations	1.64	1.97
6.3	Gen. Adm. Services	1.62	2.17
6.4	Logistical Services	1.60	2.17
6.5	Physical Plant	9.31	10.83
6.6	Fac. & Staff Services	0.72	1.61
6.7	Community Relations	3.21	3.76
6.0	INSTITUTIONAL SUPPORT	(19.37)	(24.37)
	TOTAL SUPPORT PROGRAMS	28.35	38.92
	Faculty Compensation	25.45	26.67
	Acad. Related Programs	12.47	20.30
	TOTAL BASIC ACAD. PROGRAMS	(37.92)	(46.97)
	Sum of Minimum, *%	66.27	85.89

Savings in % of Total Budget by a College which would spend these minimums = (1-66.27/85.89) = 22.85%

* Neither sum includes % for auxiliary services, debt service and financial aid.

simultaneously maintain the excellence of its programs. Such a calculation indicates areas for review when retrenchment becomes necessary.

Table VII lists the support program expenditures by the NACUBO classification. This is comparable to the same expenditures listed in Table I according to the NCHEMS classification. It should be noted that these tables are rendered directly comparable by excluding auxiliary services, debt service, and financial aid. It will be noted that the support program totals are the same for Table I and Table VII.

A comparison of the category averages in NCHEMS and NACUBO is shown in Table VIII.

SUPPORT PROGRAMS BY NACUBO CLASSIFICATION - TABLE VII - page 1

NACUBO CLASSIFICATION	College A	College B	College C	College D	College E	Average
ACADEMIC SUPPORT PROGRAMS						
Academic Adm. & Personnel Dev.	149492	173576	310885	409135	426403	293896
Audiovisual Services	-	-	16637	35170	-	10361
Computing Support (no ADP)	58240	61188	63726	54100	46843	56819
Course & Curricula Dev.	5071	7219	16199	7100	26855	12489
Ancillary Support (Demo.Schools)	42261	25446	33755	64744	26166	38480
Libraries	190848	243900	213577	287347	344383	256011
Museums & Galleries	--	5228	33530	--	--	7752
Sub-Total	(445912)	(516857)	(688309)	(857596)	(870650)	(675865)
STUDENT SERVICE PROGRAMS						
Admissions Office	117933	108482	156652	91944	147789	124560
Counseling & Guidance	77714	50950	119047	18004	171983	87540
Cultural Events	33413	34757	101146	36856	52537	51742
Dean of Students	--	115301	52298	104954	33026	61116
Financial Aid Admin.	29507	13205	20482	10580	20559	18867
Health Service	33627	54422	11323	62800	41858	40806
Intramural Athletics	43023	4542	4328	21890	50410	24839
Intercollegiate Athletics	81203	36080	49609	174516	50358	78353
Registrar	35462	40777	22052	49738	70959	43798
Student Organizations & Union	81025	112089	70876	137970	119735	104339
Remedial Instruction	1050	9278	1995	516	4534	3475
Sub-Total	(533957)	(579883)	(609808)	(709768)	(763748)	(639433)
INSTITUTIONAL SUPPORT PROGRAMS						
Governing Board	774	--	6169	2180	4002	2625
Chief Executive Office	77620	85243	224518	67306	139483	118834
Chief Academic Office	41878	26266	83899	42851	--	38979
Business Office (incl.Space Mgmt.)	135210	122005	156943	133990	178694	145369
Investment Office	--	--	--	1709	--	342
Legal Counsel & Legal Fees	19934	12561	11265	18462	11144	14673
Administrative Data Processing	6500	300	--	57187	87319	30261
Gen. Adm. Services	6932	--	--	--	--	694
Alumni Office	48884	51114	39592	39195	52081	46173
Auditing	23399	10564	12500	11729	507	11740
Safety and Security	57883	2935	116877	56722	134115	73706
Publications, catalogs & bulletins	--	56130	84253	16596	46637	40723
Convocations & Commencements	5480	3730	6764	14189	8675	7768

SUPPORT PROGRAMS BY NACUBO CLASSIFICATION - TABLE VII - page 2

	College A	College B	College C	College D	College E	Average
Development & Fund Raising	159646	120610	224573	131723	284117	184134
Insurance (other than property)	--	--	--	9697	5993	3138
Memberships	9109	19692	27863	15896	54119	25336
Printing & Duplicating	93666	40413	84782	113008	41013	74576
Doubtful Accounts Provision	--	--	--	2443	--	489
Public Relations	--	67017	38952	81804	75936	52742
Telephone & Telegraph	45822	77834	81924	92952	42374	68181
Faculty & Staff Services	2956	69609	20406	12761	17772	24701
Sub-Total	(735684)	(766023)	(1221280)	(922400)	(1183981)	(965184)
OPERATION & MAINTENANCE OF PLANT						
Administration	232822	233114	423962	143050	--	206590
Custodial Services	--	--	--	132236	--	26447
Maintenance of buildings	--	247350	--	221329	484301	190596
Maintenance of grounds	39476	74306	41504	94846	229264	95879
Utilities	344183	244277	255325	245411	930838	404007
Trucking Services incl. vehicles	4321	16808	15937	34888	--	14391
Property Insurance	--	--	--	--	14001	2800
Sub-Total	(620802)	(815855)	(736729)	(871760)	(1658404)	(940710)
SUPPORT PROGRAMS GRAND TOTAL *	$2336364	$2678508	$3256126	$3361525	$4476783	$3221861

* - Not including auxiliary services, debt service nor financial aids

COMPARISON OF NCHEMS AND NACUBO CLASSIFICATIONS - FOR SUPPORT FUNCTIONS (NOT INCLUDING DEBT SERVICE, AUXILIARY SERVICES AND FINANCIAL AIDS) - TABLE VIII

NO.		NCHEMS Average 5 - Colleges	NACUBO Average 5 - Colleges
4.0	Academic Support	$731,181	$675,865
5.0	Student Service	467,568	639,433
6.0	Institutional Support	2,023,072	965,184
	Plant Operation & Maintenance	--	940,710
	TOTAL SUPPORT PROGRAMS	$3,221,861	$3,221,861

OBSERVATIONS

The five colleges participating in the study are located in five states in the mid-continent in an area 1000 miles from east to west and 300 miles from north to south. One is located in a suburb of a very large city, one in a city of about 100,000 population, one in a city of 35,000, and two in cities of 10,000 or less in rural areas.

Enrollments vary from approximately 1000 to nearly 3000. All were founded between 1846 and 1874 by protestant church leaders of the Lutheran, Congregational, and Presbyterian denominations. All are now private, coeducational, residential liberal arts colleges.

The book value of the campus properties are in the 18 to 25 million dollar bracket, while endowment portfolios vary from under 5 to over 20 million dollars.

Students are approximately half men and half women. The student bodies are generally cosmopolitan, representing most states and many foreign countries. Among the outstanding programs of these colleges are international studies, drama, and music. Unsubsidized intercollegiate athletic programs and extensive intramural sports are provided at each institution. The amount spent for athletics varies considerably among the colleges.

Each of the colleges follows a different calendar and each is fully accredited by the North Central Association and is a member of the Associated Colleges of the Midwest.

Personnel policies vary somewhat at the colleges, although the scale factor is such that person-to-person relationships prevail.

Probably an annual evaluation, in writing, given to each non-academic employee by his (or her) immediate supervisor would be useful, both to the employee and to the supervisor.

Somewhat more than half of the total operating costs of these colleges are for "support functions." (Figure 3) These colleges are residential, providing a home away from home: board, room, counseling, cultural and recreational activities -- all within the context of a learning environment. Providing this learning environment is costly but it is essential to the mission of the modern, residential, independent liberal arts college.

Reduced costs may be sought most productively in the following support categories (see Tables III and IV):

Academic Administration and Personnel Development (Departmental Expenses)

Financial Aids from operating funds

Physical Plant

Community Relations

If costs must be cut drastically, a reduction in faculty is most effective -- and also probably most difficult. (Table IV)

A much better way of improving the budgetary position is by increasing enrollment if that is possible. (Table V)

Increased student financial aid from governmental sources is the best method of reducing the burden on college operating funds and simultaneously increasing the budget income. These funds should also be accompanied by grants to the colleges for the increased enrollment brought about by student aid.

This observer believes that the five colleges engaged in this study are accomplishing very well the aims of a true liberal education, i.e. "self fulfillment and service to society." "Depth of study in one area establishes intellectual competence and high standards of performance. Breadth of study in several fields promotes intellectual versatility, strengthens the power of synthesis, guards against the provincialisms of time and place and method, prepares the student for changes in occupation, and ensures that the student confronts issues of crucial importance to human life and society."*

These colleges have been educating young people for over one-hundred years according to the general precepts outlined above. Over 8500 young people are now enrolled. Our society cannot afford the loss of their contribution to the intellectual well-being of our people. Public higher education can do its part, which in terms of numbers is the larger part of the task. But there is no substitute for the contribution of the private colleges. Thus the best interests of society demand that ways be found to assure that continued contribution. Hopefully the findings of this study indicate where savings may be made further to improve the economic health of liberal arts colleges.

* Identity and mission in a Changing Context - A Centennial Publication of St. Olaf College

A P P E N D I C E S

TABLE A

TABLE B

TABLE C

TABLE D

TABLE E

TABLE A

ACADEMIC SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
4.1	Libraries	122004	11860	133864		
	Acquisitions	--	56984	56984		
	Total - 4.1	(122004)	(68844)	(190848)	4	4
4.2	Museums & Galleries	--	--	--		
4.3	Visual Aids	--	--	--		
4.4	Computers	--	6500	6500		
	Distributed costs	22232	36008	58240		
	Total - 4.4	(22232)	(42508)	(64740)	1	1
4.5	Ancillary Support					
	Technician, etc.	8231	16200	24431		
	Shop	16055	1776	17830		
	Total - 4.5	(24286)	(17975)	(42261)	1½	
4.6	Acad. Adm. & Personnel Dev.					
	New hires expense	--	10724	10724		
	Dean of Faculties	37910	3964	41878		
	Faculty secretaries	23538	21885	45423		
	Student wages-work study	9472	11528	21000		
	Faculty meetings	--	459	459		
	Depts. & Expense/Equip.	--	71890	71890		
	Total - 4.6	(70920)	(120450)	(191370)	2	5
4.7	Education Development	--	5071	5071		
	Total - 4.7	--	(5071)	(5071)		
	TOTAL - 4.0	$239442	$254848	$494290	8½	10

TABLE A

STUDENT SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	Non Ex.
5.1	Social & Cultural Development					
	Intercollegiate athletics	20900	60303	81203		
	Ice rink	22000	4871	26871		
	Intramurals	15278	874	16152		
	Non-Cred. activities	6310	3289	9599		
	Stud.Cul; Dean College (Part)	16078	7736	23814		
	Total - 5.1	(80566)	(77073)	(157639)	2½	2
5.2	Supplementary Ed. Services					
	Tutors	1050	--	1050		
	Total - 5.2	(1050)	--	(1050)		
5.3	Counseling & Guidance					
	Dean of College (Part)	63030	14684	77714		
	Total - 5.3	(63030)	(14684)	(77714)	3	2
5.4	Financial Aids					
	Financial Aids Office	25538	3969	29507		
	Total - 5.4	(25538)	(3969)	(29507)	1	1
5.5	Student Support					
	Housing Office	30684	--	30684		
	Commons	30739	19602	50341		
	Health Service	22321	11306	33627		
	Total - 5.5	(83744)	(30908)	(114652)	½	16
	TOTAL - 5.0	$253928	$126634	$380562	14	21

TABLE A

INSTITUTIONAL SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel No. Ex.
6.1	Executive Management					
	Presidents Office	45459	22161	67620		
	Trustee expense	--	774	774		
	Legal (less audit)	--	19934	19934		
	General institution	--	10000	10000		
	Total - 6.1	(45459)	(52869)	(98328)	1	1
6.2	Fiscal Operations					
	Business Office	61129	--	61129		
	Equip.,Ins.,Travel, Supplies	--	53282	53282		
	Audit - Inv. service	--	23399	23399		
	Total - 6.2	(61129)	(76681)	(137810)	1	4
6.3	Gen. Administrative Serv.					
	Registrar	25083	10379	35462		
	Admissions	79527	38406	117933		
	Gen. institution	6786	146	6932		
	Total - 6.3	(111396)	(48931)	(160327)	8	5
6.4	Logistical Services					
	Telephones	--	45822	45822		
	Vehicle expense	--	4321	4321		
	Purch. & mail	20420	379	20799		
	Security	52538	5345	57883		
	Total - 6.4	(72958)	(55867)	(128825)	5½	7
6.5	Physical Plant					
	Supervisory - office	225477	7345	232822		
	Utilities	69779	270662	340441		
	Grounds	39476	--	39476		
	Heating plant, etc.	--	99516	99516		
	" " credits		-95774	-95774		
	Total - 6.5	(334732)	(281749)	(616481)	1	19½
6.6	Faculty - Staff Services					
	Prtg.& Dup. Pulbs.& Catlgs.	47962	45704	93666		
	Total - 6.6	(47962)	(45704)	(93666)		
6.7	Community Relations					
	Development	97093	--	97093		
	Alumni	48884	--	48884		
	Promotion, etc.	--	62553	62553		
	Memberships	--	9109	9109		
	Photography, bks., newspapers	--	2956	2956		
	Commencement	--	5480	5480		
	Total - 6.7	(145977)	(80098)	(226075)	5	9½
	TOTAL - 6.0	$819613	$641899	$1461512	21½	46

TABLE A

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
TOTAL SUPPORT PROGRAMS *		$1312983	$1023381	$2336364	44	77

* - Not including: Debt service, auxiliary services and financial aids

TABLE B

ACADEMIC SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
4.1	Libraries	132821	22370	155191		
	Acquisitions		88709	88709		
	Total - 4.1	(132821)	(111079)	(243900)		
4.2	Museums & Galleries					
	Art acquisitions	--	3280	3280		
	Exhibitions	--	1948	1948		
	Total - 4.2	--	(5228)	(5228)		
4.3	Visual Aids	--	--	--		
4.4	Computer Support					
	Computer services	35052	26436	61488		
	Total - 4.4	(35052)	(26436)	(61488)		
4.5	Ancillary Support					
	Statistics Lab	63	150	213		
	Language Lab	1588	58	1646		
	Psychology pre-school	3738	271	4009		
	Science Div. shop	--	826	826		
	Reading Lab	5300	234	5534		
	Writing Lab & Sem.	12922	296	13218		
	Total - 4.5	(23611)	(1835)	(25446)		
4.6	Acad. Adm. & Personnel Dev.					
	Dept. - Expense/Equip.	54031	64520	118551		
	Dean of the College	21662	4604	26266		
	Dean of Curriculum	26625	2134	28759		
	Total - 4.6	(102318)	(71258)	(173576)		
4.7	Education Development					
	Institutional Research	--	7219	7219		
	Total - 4.7	--	(7219)	(7219)		
	TOTAL - 4.0	$293802	$223055	$516857	11.0	8.6

TABLE B

STUDENT SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non. Ex.
5.1	Social & Cultural Development					
	Campus recreation	2953	1589	4542		
	Intercollegiate athletics	2039	34041	36080		
	Dean of Students	106852	8449	115301		
	Chapel	8080	1676	9756		
	Forum	16147	582	16729		
	Gen. student serv.	--	2031	2031		
	Forum fund - S.G.A.	--	71894	71894		
	Black culture & arts	24	6374	6398		
	Practical politics	--	1330	1330		
	Special events	--	6515	6515		
	Studies, lectures, conf.	--	9163	9163		
	Concert series	--	1585	1585		
	Total - 5.1	(136095)	(145229)	(281324)		
5.2	Supplementary Ed. Services					
	Orientation	--	9278	9278		
	Total - 5.2	--	(9278)	(9278)		
5.3	Counseling & Guidance					
	Activities counselor	9400	17	9417		
	Student affairs counselor	14350	183	14533		
	Phychological counselor	27000	--	27000		
	Total - 5.3	(50750)	(200)	(50950)		
5.4	Financial Aids					
	Financial Aid office	12743	462	13205		
	Total - 5.4	(12743)	(462)	(13205)		
5.5	Student Support					
	Health service	31532	22890	54422		
	Commons House	8629	12806	21435		
	Total - 5.5	(40161)	(35696)	(75857)		
	TOTAL - 5.0	$239749	$190865	$430614	21	11.1

TABLE B

INSTITUTIONAL SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	Non Ex.
6.1	Executive Management					
	Presidents Office	55338	29302	84640		
	Provost (Ex.V.P.)	21662	4604	26266		
	Accreditation	--	603	603		
	Legal	--	12561	12561		
	Total - 6.1	(77000)	(47070)	(124070)		
6.2	Fiscal Operations					
	Business office	99655	19253	118908		
	Insurance & audit	--	10564	10564		
	Taxes & expense	--	3097	3097		
	Total - 6.2	(99655)	(32914)	(132569)		
6.3	Gen. Administrative Serv.					
	Admissions	64270	44212	108482		
	Registrar	35743	4890	40633		
	Records	--	144	144		
	Total - 6.3	(100013)	(49246)	(149259)		
6.4	Logistical Services					
	Car pool	--	16808	16808		
	Post office	10598	34078	44676		
	Telephones & Sw. Bd.	20619	57215	77834		
	Security patrol	--	2935	2935		
	Total - 6.4	(31217)	(111036)	(142253)		
6.5	Physical Plant Operations					
	Gen. Expense	216605	16509	233114		
	Heating plant	25142	5691	30833		
	Utilities - Elec.	--	112838	112838		
	Heat fuel	--	69914	69914		
	Water-sewer	--	30692	30692		
	Educ. Bldgs. (O&M)	141552	105798	247350		
	Grounds & hauling	60608	13698	74306		
	Total - 6.5	(443907)	(355140)	(799047)		
6.6	Faculty & Staff Services					
	Service bureau	11145	13988	25133		
	Xerox	--	9732	9732		
	Publications	--	(54897)	(54897)		
	Printing & duplicating	--	85578	85578		
	Total - 6.6	(11145)	(109298)	(120443)		
6.7	Community Relations					
	Mag. less prtg.	--	1233	1233		
	College relations	66785	232	67017		
	Commencement	--	3730	3730		
	Development	93921	22904	116825		
	College Fund	--	3785	3785		
	Memberships	--	19692	19692		
	Alumni office	37705	13409	51114		
	Total - 6.7	(198411)	(64985)	(263396)		
	TOTAL - 6.0	$961348	$769689	$1731037	10	25.9

TABLE B

	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
TOTAL SUPPORT PROGRAMS *	$1494899	$1183609	$2678508	42.0	45.6

* - Not including: Debt service, auxiliary services and financial aids

TABLE C

ACADEMIC SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
4.1	Libraries	100983	18094	119077		
	Acquisitions	--	94500	94500		
	Total - 4.1	(100983)	(112594)	(213577)	7	6
4.2	Museum & Galleries					
	Museum	3332	1888	5220		
	Art Center	24979	3331	28310		
	Total - 4.2	(28311)	(5219)	(33530)	2	2½
4.3	Visual Aids	12633	4004	16637		
	Total - 4.3	(12633)	(4004)	(16637)	½	½
4.4	Computers	34121	29605	63726		
	Total - 4.4	(34121)	(29605)	(63726)	2	1½
4.5	Ancillary Support					
	Admin. Activity	24355	--	24355		
	Science Div.Secy.	3217	2249	5466		
	Language Lab	2282	1652	3934		
	Total - 4.5	(29854)	(3901)	(33755)	0	1
4.6	Acad. Adm. & Personnel Dev.					
	Acad. Depts.	40143	218371	258514		
	Travel,Recruit.,Improve.	--	29299	29299		
	Asst. to Prov.	17242	9033	26275		
	Dean of College	20261	2811	23072		
	Provosts office	53542	4082	57624		
	Total - 4.6	(131188)	(263596)	(394784)	5	7
4.7	Education Development					
	Research Center	4056	3073	7129		
	Institutional Research	4500	4570	9070		
	Total - 4.7	(8556)	(7643)	(16199)		
	TOTAL - 4.0	$345646	$426562	$772208	16.5	18.5

TABLE C

STUDENT SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	Non Ex.
5.1	Social & Cultural Development					
	Dean of Students	43231	9067	52298		
	Student Senate	--	42000	42000		
	Stud. Activity Prog.	16883	11993	28876		
	Theatre	30012	20756	50768		
	Athletics, Rec.-I.M.	8005	45932	53937		
	Artists & Ushers	230	3442	3672		
	Dean of Chapel	24032	5148	29180		
	Total - 5.1	(122393)	(138338)	(260731)	5	4
5.2	Supplementary Ed. Services					
	New student days	100	1895	1995		
	Total - 5.2	(100)	(1895)	(1995)		
5.3	Counseling & Guidance					
	Acad. advising	20772	717	21489		
	Counseling & Placement	27380	1198	28578		
	Field Placement	60392	8588	68980		
	Total - 5.3	(108544)	(10503)	(119047)	4	4
5.4	Financial Aids					
	Financial aid office	18837	1645	20482		
	Total - 5.4	(18837)	(1645)	(20482)	1	1
5.5	Sutdent Support					
	Infirmary	9400	1923	11323		
	Total - 5.5	(9400)	(1923)	(11323)	3	24
	TOTAL - 5.0	$259274	$154304	$413578	13	33

TABLE C

INSTITUTIONAL SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
6.1	Executive Management					
	Presidents Office	75382	14753	90135		
	V. Pres. - Planning	19017	1479	20496		
	Exec. V. Pres.	53691	22088	75779		
	V. Pres. - Resource Mgmt.	28606	2003	30609		
	Institutional Planning	--	7499	7499		
	Pres. - General (incl. legal 5213)	--	11265	11265		
	Bd. of Trustees	--	6169	6169		
	Total - 6.1	(176696)	(65256)	(241952)	8	6
6.2	Fiscal Operations					
	Comptrollers Office	66297	8073	74370		
	Business Manager	25690	--	25690		
	Bus. Ofc. - Misc.	--	69383	69383		
	Total - 6.2	(91987)	(77456)	(169443)	2	6
6.3	Gen. Administrative Serv.					
	Admissions	91249	65403	156652		
	Recorders Office	21804	--	21804		
	Archives	--	248	248		
	Total - 6.3	(113053)	(65651)	(178704)	6	2
6.4	Logistical Services					
	Telephones	--	81924	81924		
	Mailroom	18048	2358	20406		
	Security	--	116877	116877		
	Automobile pool	--	28074	28074		
	Pool credits	--	-21188	-21188		
	Parking lot	--	855	855		
	Total - 6.4	(18048)	(208900)	(226948)	1	3
6.5	Physical Plant Operations					
	Physical Plant	156555	270109	426664		
	Electricity	--	112867	112867		
	Water	--	22487	22487		
	Heat	--	119971	119971		
	Paint Shop	31888	487	32375		
	Paint Shop credits	--	-28239	-28239		
	Carpenter Shop	18771	2138	20909		
	Carpenter Shop credits	--	-19581	-19581		
	Mach. & Plumbing Shops	14317	1733	16050		
	Mach. & Plumbing credits	--	-24215	-24215		
	Trucking & Ref. Plant	5188	3863	9051		
	Grounds care	31814	8835	40649		
	Total - 6.5	(258593)	(470455)	(728988)	5	34

TABLE C

INSTITUTIONAL SUPPORT PROGRAMS cont.

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	Non. Ex.
6.6	Faculty & Staff Services					
	Printing & duplicating	15826	23258	39084		
	Prtg. & dupl. credits	--	-36203	-36203		
	Distributed prtg. & dupl.	--	159688	159688		
	(Adms. & Alumn. publs.)	--	(75853)	(75853)		
	Photocopying	--	9567	9567		
	Photocopying credits	--	-11501	-11501		
	Memberships	--	27863	27863		
	Total - 6.6	(15826)	(172672)	(188498)		3
6.7	Community Relations					
	V. Pres. Resource Dev.	122681	101892	224573		
	Alumni office	29846	7212	34058		
	College editor	7172	1228	8400		
	All-college events	1155	596	1751		
	Dir. - Info. Serv.	21903	17049	38952		
	Alumni Wk. - Homecoming	--	3783	3783		
	Commencement	429	6335	6764		
	Artists series	321	17205	17526		
	Total - 6.7	(180507)	(155300)	(335807)	6	8
	TOTAL - 6.0	$854650	$1215690	$2070340	28	62
	TOTAL SUPPORT PROGRAMS *	$1459570	$1796556	$3256126	57½	110½

* - Not including debt service, auxiliary services and financial aids

TABLE D

ACADEMIC SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
4.1	Libraries - Central	143152	34185	177337		
	- Music	1479	6261	7740		
	Acquisitions	--	102270	102270		
	Total - 4.1	(144631)	(142716)	(287347)		
4.2	Musuem & Galleries	--	--	--		
	Total - 4.2	--	--	--		
4.3	Visual Aids	14015	21155	35170		
	Total - 4.3	(14015)	(21155)	(35170)		
4.4	Computers					
	Center	--	--	54100		
	Services	--	--	57187		
	Total - 4.4	(31352)	(79935)	(111287)		
4.5	Ancillary Support					
	Lang.,Psych,Art,etc.shops	23282	26494	49776		
	Stud.Res. & Prof. grants	--	14968	14968		
	Total - 4.5	(23282)	(41462)	(64744)		
4.6	Acad. Adm. & Personnel Dev.					
	Dean of College	57901	11729	69630		
	Faculty travel	--	8462	8462		
	Evaluation	11196	8354	19550		
	Dept. - Expense & Equip.	43785	197232	241017		
	Secretarial - faculty	53476	3645	57121		
	Prospective staff travel	--	13203	13203		
	Honors Council	--	152	152		
	Total - 4.6	(166358)	(242777)	(409135)		
4.7	Education Development	6282	818	7100		
	Total - 4.7	(6282)	(818)	(7100)		
	TOTAL - 4.0	$385920	$528863	$914783	14.7	18.6

TABLE D

STUDENT SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	Non Ex.
5.1	Social & Cultural Dev.					
	Theatre	13427	2268	15695		
	Intramurals	5504	1330	6834		
	Athletics	44988	129528	174516		
	Swimming programs	13644	1412	15056		
	Chapel	9385	4721	14106		
	Productions - Dance & Drama	2224	4831	7055		
	Leisure program	--	46171	46171		
	Discretion fund	--	12000	12000		
	Total - 5.1	(89172)	(202261)	(291433)		
5.2	Supplementary Ed. Serv.					
	Fr. Seminar	--	516	516		
	Total - 5.2	--	(516)	(516)		
5.3	Counseling & Guidance					
	Foreign student advisor	27	8577	8604		
	Placement (inc. teacher)	7922	924	8846		
	Prelaw -premed	--	554	554		
	Dean of student affairs	85184	19770	104954		
	Total - 5.3	(93133)	(29825)	(122958)		
5.4	Financial Aids					
	Student aid office	9836	744	10580		
	Total - 5.4	(9836)	(744)	(10580)		
5.5	Student Support					
	Health service	47783	15017	62800		
	Student union	33341	46458	79799		
	Total - 5.5	(81124)	(61475)	(142599)		
	TOTAL - 5.0	$273265	$294821	$568086	18.7	22.7

TABLE D

INSTITUTIONAL SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
6.1	Executive Management					
	Board of Trustees	--	2180	2180		
	Presidents office	47898	15280	63178		
	Legal office	15161	3301	18462		
	Provost office	36979	5872	42851		
	Entertainment	--	267	267		
	Catering	--	200	200		
	Discretionery	--	3661	3661		
	Total - 6.1	(100038)	(30761)	(130799)		
6.2	Fiscal Operations					
	Business office	114890	19100	133990		
	Auditing	--	11729	11729		
	Bad debts	--	2443	2443		
	Bank & armoured car	--	1120	1120		
	General insurance	--	9697	9697		
	Financial & other	--	1709	1709		
	Total - 6.2	(114890)	(45798)	(160688)		
6.3	Gen. Administrative Serv.					
	Registrar	38903	10835	49738		
	Admissions	78540	13405	91944		
	Total - 6.3	(117443)	(24240)	(141683)		
6.4	Logistical Services					
	Vehicles, etc.	10906	23982	34888		
	Security	50828	4774	55602		
	Telephones	30544	62408	92952		
	Total - 6.4	(92278)	(91164)	(183442)		
6.5	Physical Plant Operations					
	Adm. & capital expense	33884	93166	132050		
	Custodial	4233	128003	132236		
	Bldg. maintenance	79535	141794	221329		
	Heat & utilities	34327	211084	245411		
	Fine Arts center rent	--	11000	11000		
	Grounds care	60246	34600	94846		
	Total - 6.5	(217225)	(619647)	(836872)		

TABLE D

INSTITUTIONAL SUPPORT PROGRAMS cont.

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
6.6	Faculty & Staff Services					
	Central services	22542	-19886	2656		
	Miscellaneous	--	10105	10105		
	Printing & duplicating	--	129604	129604		
	Publications		(16596)	(16596)		
	Total - 6.6	(22542)	(119823)	(142365)		
6.7	Community Relations					
	Alumni affairs	25154	14041	39195		
	Memberships	--	15896	15896		
	Centennial challenge	15627	5045	20672		
	Centennial events	--	9243	9243		
	Commencement, etc.	500	13689	14189		
	Development	50982	50826	101808		
	Public information	44248	37556	81804		
	Total - 6.7	(136511)	(146296)	(282807)		
	TOTAL - 6.0	$800927	$1077729	$1878656	24	105.7
	TOTAL SUPPORT PROGRAMS *	$1460112	$1901413	$3361525	57.4	147.9

* Not including debt service, auxiliary services and financial aids

TABLE E

ACADEMIC SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
4.1	Libraries	156867	65785	222652		
	Acquisitions	--	121731	121731		
	Total - 4.1	(156867)	(187516)	(344383)		
4.2	Museums & Galleries	--	--	--		
4.3	Visual Aids	--	--	--		
4.4	Computer Center	45869	41450	87319		
	Academic computer	25985	20858	46843		
	Total - 4.4	(71854)	(62308)	(134162)		
4.5	Ancillary Support					
	Co-op program	--	5824	5824		
	Language lab	13896	890	14786		
	Media center	2586	2970	5556		
	Total - 4.5	(16482)	(9684)	(26166)		
4.6	Acad. Adm. & Personnel Dev.					
	Dean of college	43258	2507	45765		
	Depts. wages exp. & equip.	163968	211176	375144		
	Special projects	1276	4218	5494		
	Total - 4.6	(208502)	(217901)	(426403)		
4.7	Education Development					
	Educational Research	22628	4227	26855		
	Total - 4.7	(22628)	(4227)	(26855)		
	TOTAL - 4.0	$476333	$481636	$957969	11.32	11.62

TABLE E

STUDENT SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
5.1	Social & Cultural Dev.					
	Recreation	6965	1752	8717		
	Dean of students	31059	1967	33026		
	Athletics	--	50358	50358		
	Music organizations	--	52537	52537		
	Student activities	1238	67330	68568		
	Total - 5.1	(39262)	(173944)	(213206)		
5.2	Supplementary Ed. Service					
	Orientation program	30	4504	4534		
	Total - 5.2	(30)	(4504)	(4534)		
5.3	Counseling & Guidance					
	Black & Indian advisors, etc.	10855	8656	19511		
	Placement bureau	21467	5228	26695		
	Counseling	28867	3068	31935		
	Deans of Men, Women & Pastor	87115	6727	93842		
	Total - 5.3	(148304)	(23679)	(171983)		
5.4	Financial Aids					
	Office	19027	1532	20559		
	Total - 5.4	(19027)	(1532)	(20559)		
5.5	Student Support					
	Health service	40135	1723	41858		
	Center	71611	21249	92860		
	Total - 5.5	(111746)	(22972)	(134718)		
	TOTAL - 5.0	$318369	$226631	$545000	19.83	79.25

TABLE E

INSTITUTIONAL SUPPORT PROGRAMS

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	F.T.E. Personnel Non Ex.
6.1	Executive Management					
	Presidents office	53536	5790	59326		
	Gov. board	--	4002	4002		
	Asst. Dean	26485	2280	28765		
	Legal service	--	11144	11144		
	Vice President	46212	5180	51392		
	Total - 6.1	(126333)	(28396)	(154629)		
6.2	Fiscal Operations					
	Audit	--	507	507		
	Insurance	--	19994	19994		
	Business & Finance	148000	30694	178694		
	Total - 6.2	(148000)	(51145)	(199195)		
6.3	Gen. Administrative Services					
	Registrar	62325	8634	70959		
	Admissions	108480	39309	147789		
	ACM	--	27946	27946		
	Total - 6.3	(170805)	(75889)	(246694)		
6.4	Logistical Services					
	Post office & mail room	16685	1087	17772		
	Adm. Serv. - security	--	134115	134115		
	Telephones	--	42374	42374		
	Total - 6.4	(16685)	(177576)	(194261)		
6.5	Physical Plant					
	Utilities	111892	384102	495994		
	O&M Acad. Bldgs.	331193	153108	484301		
	Shop & grounds	185276	43988	229264		
	Heating plant	96777	338067	434844		
	Total - 6.5	(725138)	(919265)	(1644403)		
6.6	Faculty & Staff Services					
	Print shop	17780	23233	41013		
	Bulletins & catalog	--	46637	46637		
	Publications	--	(46637)	(46637)		
	Total - 6.6	(17780)	(69870)	(87650)		

TABLE E

INSTITUTIONAL SUPPORT PROGRAMS cont.

NO.	TITLE	Personnel Costs	Other Costs	Total Costs	F.T.E. Personnel Exempt	Non. Ex.
6.7	Community Relations					
	Alumni	37993	14088	52081		
	Development	55887	7000	62887		
	Public relations	17370	505	17875		
	News bureau	18980	4037	23017		
	Pub. & advertizing	25918	1791	27709		
	Community council	--	116	116		
	Govt. relations	--	1066	1066		
	Grant develop.	--	3336	3336		
	Centennial decade	2675	54169	56844		
	" Fund raising	25621	135429	161050		
	Honors day & commencement	--	8675	8675		
	Dues - memberships	--	26173	26173		
	Spec. events & visitors	--	6153	6153		
	Total - 6.7	(184444)	(262535)	(446982)		
	TOTAL - 6.0	$1389085	$1584729	$2973814	27	132.3
TOTAL SUPPORT PROGRAMS *		$2183787	$2292996	$4476783	58.15	223.1

* Not including debt service, auxiliary services and financial aids